We claim:

1. A portable entertainment system for use with a bicycle and a helmet, comprising:

a mounting device having at least one port, the mounting device adapted to connect to the bicycle;

a portable computing device positionable in the at least one port, the portable computing device having one or more digitized audio files thereon;

a wireless transmitter coupled with the portable computing device, the wireless transmitter transmitting a digitized audio signal when the portable computing device is playing a digitized audio file;

a wireless receiver positioned on the helmet, the wireless receiver receiving the digitized audio signal from the wireless transmitter;

a processor coupled with the wireless receiver, the processor converting the digitized audio signal to an analog audio signal; and

one or more speaker ear cones positioned on the helmet, the one or more speaker ear cones connected with the processor for creating an audible audio signal from the analog audio signal.

2. The system of claim 1, wherein the mounting device includes a protective covering over the portable computing device.

3. The system of claim 1, wherein the mounting device includes two ports, and the system further comprises:

a GPS receiver positionable in one of the two ports, the GPS receiver providing position data.

4. The system of claim 3, wherein the portable computing device is coupled with the GPS receiver to receive and process the position data.

5. The system of claim 1, wherein the mounting device includes a back plane connecting one or more signals from the GPS receiver with the portable computing device.

6. The system of claim 1, wherein the mounting device includes two ports, and the system further comprises:

a cellular phone positionable in one of the two ports, the cellular phone providing a phone audio signal to the mounting device.

7. The system of claim 1, wherein the mounting device includes two ports, and the system further comprises:

a wheel sensor providing wheel speed to the portable computing device.

8. The system of claim 1, wherein the wireless transmitter transmits the digitized audio signal as an infrared signal.

9. The system of claim 1, wherein the wireless transmitter transmits the digitized audio signal as a digital radio signal.

10. The system of claim 1, wherein the one or more speaker ear cones are positioned on the helmet near the user's ears without the one or more speaker ear cones contacting the user's ears.

11. The system of claim 1, wherein the wireless receiver is positioned on the front end of the helmet to receive the digitized audio signal from the wireless transmitter.

12. A portable entertainment system for use with a bicycle and a helmet, comprising:

a mounting device having at least one port, the mounting device adapted to connect to the bicycle;

a portable computing device positionable in the at least one port, the portable computing device having one or more digitized audio files thereon;

a first wireless transceiver coupled with the portable computing device, the wireless transmitter transmitting a digitized audio signal when the portable computing device is playing a digitized audio file;

a second wireless transceiver positioned on the helmet, the wireless receiver receiving the digitized audio signal from the wireless transmitter;

a processor coupled with the wireless receiver, the processor converting the digitized audio signal to an analog audio signal; and

one or more speaker ear cones positioned on the helmet, the one or more speaker ear cones connected with the processor for creating an audible audio signal from the analog audio signal.

13. The system of claim 12, further comprising:

a microphone coupled with the processor for receiving voice audio from a user of the helmet.

14. The system of claim 13, wherein the processor converts the voice audio from the microphone to a digitized voice signal, and the processor passes the digitized voice signal to the second transceiver for transmission to the first transceiver.

15. The system of claim 14, wherein the digitized voice signal is received by the first transceiver and converted into a control signal.

16. A method of providing a wireless portable entertainment system for use with a bicycle, a helmet and a portable computing device having one or more digitized audio files thereon, the method comprising:

providing a mounting device having at least one port, the mounting device adapted to connect to the bicycle, the at least one port adapted to receive the portable computing device;

providing for a wireless transmitter to be coupled with the portable computing device, the wireless transmitter transmitting a digitized audio signal when the portable computing device is playing a digitized audio file;

providing a wireless receiver positioned on the helmet, the wireless receiver receiving the digitized audio signal from the wireless transmitter;

providing a processor coupled with the wireless receiver, the processor converting the digitized audio signal to an analog audio signal; and

providing one or more speaker ear cones positioned on the helmet, the one or more speaker ear cones connected with the processor for creating an audible audio signal from the analog audio signal.

17. The method of claim 16, further comprising:

positioning the one or more speaker ear cones near the user's ears without the one or more speaker ear cones contacting the user's ears.

18. A helmet, comprising:

a protective portion for protecting a wearer's head;

a housing;

a receiver for receiving a wireless signal to form a received signal, said receiver positioned in said housing;

a processor coupled with said receiver for converting the received signal into an audio signal; and

one or more speakers coupled with said processor, said one or more speakers converting the audio signal into an audible signal for the wearer.

19. The helmet of claim 18, wherein the housing is positioned about a front portion of the helmet.

20. The helmet of claim 18, wherein the one or more speakers are positioned near the user's ears without the one or more speakers contacting the user's ears.